

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEBRASKA

IN RE: RICH LEARNING SYSTEMS, INC.)
A Nebraska Corporation, Debtor and)
Debtor in Possession.) CASE NO. BK 10-80177
CHAPTER 11

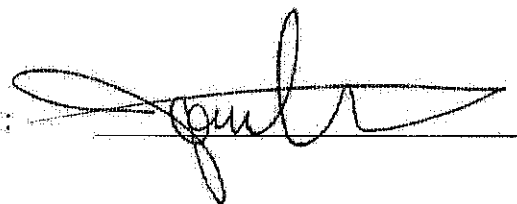
AFFIDAVIT OF JAMES A. WATSON, C.P.A.

STATE OF IOWA)
)SS.
COUNTY OF POTTAWATTAMIE)

COMES NOW James A. Watson, and being duly sworn upon oath, hereby avers and states to this Court as follows:


- 1) I am James A. Watson, an adult citizen of the State of Iowa, and a duly licensed Certified Public Accountant in good standing in Nebraska as well as Iowa, and I do make the following declarations:
- 2) My firm, Schultz & Watson, LLP, maintains its principal office at 535 West Broadway, Suite #200, Council Bluffs, IA 51503. Its phone number is (712) 322-0448. I have been a licensed CPA in good standing for more than ten (10) years.
- 3) I am experienced in providing professional accounting services.
- 4) To the best of my knowledge and belief, neither I nor my firm have any connection with any creditors of the Debtor, or any other party in interest herein, nor with their respective counsel or the U.S. Trustee.
- 5) To the best of my knowledge, it is my belief that the matters upon which my firm and I are to be engaged and our retention and employment would be in the best interest of the Debtor and the bankruptcy estate.
- 6) I have read the Application to Retain Accountant filed in this case and agree that its assertions to the Court are true. I agree to be bound by the terms of any Court Order as to my retainer and compensation.

FURTHER YOUR AFFIANT SAYETH NOT.



James A. Watson, C.P.A.


SUBSCRIBED AND SWORN TO before me this 20th day of May, 2010.


Notary Public

Certificate of Service



The undersigned hereby certifies that the foregoing Affidavit in Support of Application to Retain Accountant was served upon interested parties by filing the same with the Clerk of the U.S. Bankruptcy Court for the District of Nebraska utilizing its EM/ECF system on the 20th day of May, 2010.


David G. Hicks